

# **GEO**

## **Guyana Economic Opportunities**

### **Design of a Management Information System To Identify Costs and Revenues for Cost Centres of the Guyana National Bureau Of Standards**

**Prepared by:**

**Deloitte & Touche**

*Submitted by:*

**Chemonics International Inc.**

*In association with:*

**Management Systems International, Inc.**

*To:*

**United States Agency for International Development  
Georgetown, Guyana**

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**GEO Technical Report No. 31**

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## **BACKGROUND**

The Guyana Economic Opportunities (GEO) Project is a five year project funded by USAID and implemented by Chemonics International. The GEO Project received a request from the Guyana National Bureau of Standards for assistance in designing and implementing a management information system that will permit the tracking of revenues and expenditures associated with the various departments and programs within the Bureau. This assistance will further Project objectives by strengthening the GNBS whose work on standards is critical for Guyana's and GEO's focus on promoting exports. The MIS will allow the Bureau to better estimate the costs of services it currently provides, which may eventually lead to cost recovery for some services, thereby further ensuring sustainability.

## **SCOPE OF WORK**

The purpose of this contract is to:-

- a) Design a system in the Accounts Division which will yield management information on costs and revenues of the under-mentioned programmes:-
  - i) Administration and finance – including human resource development
  - ii) Standard development
  - iii) Quality assurance
  - iv) Production certification
  - v) Laboratory licensing
  - vi) Weights and measures
  - vii) Standard compliance
  - viii) Metrication
  - ix) Public relations
  - x) Standard information
  - xi) Training
  - xii) Codex programme
  - xiii) Standard promotion.
- b) Train staff in the implementation of the system.

## **METHODOLOGY**

To design the system the following will be done:-

- i) The accounting system in operation will be examined to determine whether a budgeting system could be incorporated without interfering with the present reporting requirements. If the system cannot incorporate this feature, then suitable software will be recommended.
- ii) The present accounts coding system will be examined to determine whether it could identify all costs and revenues for each cost centre (programme). Otherwise a new system of coding will be designed.
- iii) A suitable basis for apportioning certain costs (e.g. vehicle costs, managers' salaries, etc.) will be suggested.
- iv) Forms will be designed to show actual and budgeted revenues and costs for each cost centre (programme).
- v) The method of correcting posting errors will be evaluated for adequacy.

## **PERSONNEL AND SUPERVISION**

Mr. R. Lal and Mr. C. Douglas will be the Partners in charge of this assignment.

Senior staff members who will be involved in the assignment are:-

- ❖ Mr. C. Douglas
- ❖ Mr. N. Rameshwar
- ❖ Ms. S. Edwards
- ❖ Mr. P. Persaud

## WORK DONE

- a) The accounting system in operation will be examined to determine whether a budgeting system could be incorporated without interfering with the present reporting requirements. If the system cannot incorporate this feature, then suitable software will be recommended.

Guyana National Bureau of Standards (GNBS) uses DACEASY accounting package purchased in 1997. This programme could not incorporate the proposed budgeting system.

Under the module menu there is an item for job costing, but this item and all other items under the menu could not be accessed. When access was attempted, the error message “Error # 504 The module related is not found in the path for that module” was displayed. It is possible that all features for the programme were not installed.

GNBS were requested to contact the programme vendor to ascertain whether they could have access to all the features in the programme but were told that this was not possible.

The choice of a new software rests solely with management. However, in the circumstances, we suggest the use of QuickBooks since this software is very user friendly and could incorporate the proposed budgeting system. Passwords could be used to limit access to the programme.

If QuickBooks or another software is used, then GNBS would have two systems in operation. DACEASY to prepare the normal monthly and year end financial statements and the new software to produce the budgeted information.

The decision to use both systems or abandon DACEASY rests solely with the management of GNBS.

- b) The present accounts coding system will be examined to determine whether it could identify all costs and revenues for each cost centre (programmes). Otherwise a new system of coding will be designed.

The present chart of accounts is reproduced in Appendix 1. It was assessed and found to be inadequate since it could not identify costs and revenues for each cost centre (programme).

b) Cont'd

To remedy this coding deficiency, the thirteen cost centres were numbered sequentially from 01 to 13 as show below:-

<u>Cost centre No.</u>	<u>Name of cost centre</u>
01	Administration and Finance including Human Resource Development
02	Standards Development
03	Quality Assurance
04	Product Certification
05	Laboratory Licensing
06	Weights and Measures
07	Standards Compliance
08	Metrication
09	Public Relations
10	Standards Information
11	Training
12	Codex Programme
13	Standard Promotion

To identify the costs related to each cost centre, 01, 02, ....., 13 was included as part of the existing accounting code numbers. Thus, 01 - 101 represents administrative costs for cost centre 01 – Administration and Finance; 02 - 101 represents administrative costs for cost centre 02 – Standard Development.

A complete coding system for each of the 13 cost centres is included in Appendix 2.

(Currently, expenses are not coded to cost centres. Therefore, each month, staff would have to code the vouchers to identify the expenses related to each cost centre.)

At our request, transactions for April 2000 were coded by staff of GNBS to the various cost centres and posted by us. Estimated figures were used for April 2000 budget. A report was then generated to show the actual and budgeted expenses and the variance for April 2000. To produce a report showing cumulative figures, estimated figures were used for May 2000 expenses and budget.

These reports were printed and agreed to by the Director of GNBS

- c) A suitable basis for apportioning costs (of vehicle costs, managers' salaries, etc.) will be suggested.

The following basis could be used to apportion the costs listed below:-

- i) Vehicle costs including fuel and drivers' salaries could be apportioned on actual usage. The major component of depreciation and maintenance costs could be apportioned to Departments, which use the vehicles most often.
  - ii) Managers' salaries – Time spent at the centres. This implies that each Manager has to keep a record of time spent at each cost centre.
  - iii) Electricity – On the area occupied by each Department.
  - iv) Telephone – On actual calls made by and on behalf of each Department.
- d) Forms will be designed to show actual and budgeted revenues and costs for each cost centre (programme).

Please refer to Appendix 3 for Specimen of forms.

One form shows the actual and budgeted revenues and expenses for the month. The other form shows the cumulative position.

- e) The method of correcting posting errors will be evaluated for adequacy.

Currently, journals are used to correct posting errors. These journals are prepared by the Assistant Accountant and approved by the Accountant.

This method of correcting posting errors is considered adequate.

- f) Training staff in implementation of the system.

The two accounting staff of GNBS were trained to use QuickBooks to process data and generate the required reports. Both staff are computer literate and had access to QuickBooks, hence, the duration of the training was approximately five hours each.

Please refer to Appendix 4 for a brief outline on how to use QuickBooks Pro.

To ensure that the staff had benefited from the training, they were requested to post the transactions for the month of May 2000 and generate the required reports. The postings were checked and found to be accurate. Staff were required to use estimated figures to produce the budgeted reports but this was not done.

## **RECOMMENDATIONS**

1. Budgets are important tools that guide management in planning, control and decision-making aspects, which may be useful for the viability of GNBS.

Since this is a new method of accounting for costs within the organization, and may meet with some degree of resistance then, staff should be trained in preparing budgets so that the system could be appreciated.

2. Budgets should be prepared for the year under review for each cost centre and show the budgeted revenue and expenditure for each month.
3. All vouchers should be coded progressively during the month to the various departmental codes.
4. Reports should be printed monthly for each cost centre and given to the Manager responsible for the cost centre. The Director should be given copies for all thirteen cost centres each month.
5. A meeting should be held monthly where Managers would explain variances between the actual and budgeted expenses. Such explanations should be in writing. (Immaterial variances could be ignored).
6. A time frame should set within which the cost centre reports should be produced and distributed.
7. Management should make the final decision in the choice of software for the system.
8. Journals should be used to correct any posting errors.



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GUYANA NATIONAL BUREAU OF STANDARD  
SOPHIA EXHIBITION COMPLEX FLAT 15  
GEORGETOWN

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APPENDIX 1

# CHART OF ACCOUNTS

Account Number	Account Name	Acct. Type	Level	Type	General
00100	TOTAL ASSEST	Asset	1	GENERAL	
0100	INCOME	Revenue	1	GENERAL	
0101A	Subvention	Revenue	2	DETAIL	0100
0101B	Capital	Revenue	2	DETAIL	0100
0101C	Accumulated	Revenue	2	DETAIL	0100
0101D	EQUITY	Asset	3	DETAIL	0500
0105	Other Income	Asset	2	DETAIL	00100
0107	Sale of Assest	Asset	2	DETAIL	00100
0500	ASSEST	Asset	2	GENERAL	00100
0501	Accumulated Deprecisation	Asset	3	DETAIL	0500
0502	Office Equipment & Furnit	Asset	3	DETAIL	0500
0503	Sundry Equipment	Asset	3	DETAIL	0500
0504	Motor Vehicle	Asset	3	DETAIL	0500
0505	Building	Asset	3	DETAIL	0500
0506	Sales of Assets	Asset	3	DETAIL	0500
0600	DEBTORS	Asset	2	GENERAL	00100
0602	Advance	Asset	3	DETAIL	0600
0603	Cash in Hand	Asset	3	DETAIL	0600
0604	Cash Book (GNCB 5619)	Asset	3	DETAIL	0600
0605	Stock Balance	Asset	3	DETAIL	0600
0605A	Depreciation Expense	Asset	3	DETAIL	0600
0606	Payroll Account	Asset	3	DETAIL	0600
0700	CREDITORS & LIABILITY	Liability	1	GENERAL	
0701	ACCURALS	Liability	2	DETAIL	0700
0703	P.A.Y.E	Liability	2	DETAIL	0700
0704	Surtax	Liability	2	DETAIL	0700
0705	NIS Employees Contrib.	Liability	2	DETAIL	0700
0706	NIS Employer Contribution	Liability	2	DETAIL	0700
0707	Life Insurance Premiun	Liability	2	DETAIL	0700
0708	Saving Contribution	Liability	2	DETAIL	0700
0709	Union Deduction	Liability	2	DETAIL	0700
0710	HIA DIA	Liability	2	DETAIL	0700
0711	PSCCU	Liability	2	DETAIL	0700
0712	Pension	Liability	2	DETAIL	0700
0713	Health Insurance (Emp-ye	Liability	2	DETAIL	0700
0714	Health Insurance (Emp-er)	Liability	2	DETAIL	0700
0715	Liability GT&T	Liability	2	DETAIL	0700
0716	Liability Advance	Liability	2	DETAIL	0700
10	TOTAL EMPLOYMENT COST	Expense	1	GENERAL	
100	TOTAL WAGES & SALARIES	Expense	2	GENERAL	10
101	ADMINISTRATION	Expense	3	DETAIL	100
102	SENIOR TECHNICAL	Expense	3	DETAIL	100
103	OTHER TECH & CRAFT	Expense	3	DETAIL	100
104	CLERICAL & OFFICE SUPPLY	Expense	3	DETAIL	100
105	SEMI SKILLED & UNSKILLED	Expense	3	DETAIL	100
106	CONTRACTED EMPLOYEE	Expense	3	DETAIL	100

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CHART OF ACCOUNTS

Account Number	Account Name	Acct. Type	Level	Type	Gen
107	TEMPORARY EMPLOYEE	Expense	3	DETAIL	100
12	TOTAL OTHER CHARGES	Expense	2	GENERAL	10
120	MATERIALS EQUIP & SUPPLY	Expense	3	GENERAL	12
121	DRUGS & MEDICAL SUPPLIES	Expense	4	DETAIL	120
122	FIELD MATERIALS & SUPPLY	Expense	4	DETAIL	120
123	OFFICE MATERIALS & SUPPLY	Expense	4	DETAIL	120
124	PRINT AND NON PRINT	Expense	4	DETAIL	120
13	FUEL & LUBRICANTS	Expense	3	GENERAL	12
131	FUEL AND LUBRICANT	Expense	4	DETAIL	13
14	RENTAL & BUILDINGS MAINT	Expense	3	GENERAL	12
141	RENTAL OF BUILDING	Expense	4	DETAIL	14
142	MAINTENANCE OF BUILDING	Expense	4	DETAIL	14
143	JAUNITORIAL&CLEANING SUPL	Expense	4	DETAIL	14
15	MAINT OF INFRASTRUCTURE	Expense	3	GENERAL	12
151	MAINTENANCE OF ROADS	Expense	4	DETAIL	15
152	MAINTENANCE OF BRIDGES	Expense	4	DETAIL	15
153	MAINTENANCE OF DRAINAGE	Expense	4	DETAIL	15
154	MAINT OF SEA & RIVER DEF	Expense	4	DETAIL	15
155	MAINT OF OTHER INFRASTRUC	Expense	4	DETAIL	15
16	TRANSPORT TRAVEL &POSTAGE	Expense	3	GENERAL	12
161	LOCAL TRAVEL & SUBSTANCE	Expense	4	DETAIL	16
162	OVERSEAS CONFRENCE/VISITS	Expense	4	DETAIL	16
163	POSTAGE TELEX CABLEGRAM	Expense	4	DETAIL	16
164	VEHICLES SPARES & SERVICE	Expense	4	DETAIL	16
165	OTHER TRANSP/TRAV/POSTAGE	Expense	4	DETAIL	16
17	UTILITY CHARGES	Expense	3	GENERAL	12
171	TELEPHONE CHARGES	Expense	4	DETAIL	17
172	ELECTRICITY CHARGES	Expense	4	DETAIL	17
173	WATER CHARGES	Expense	4	DETAIL	17
18	OTHER GOODS & SERVICES	Expense	3	GENERAL	12
181	SECURITY SERVICES	Expense	4	DETAIL	18
182	EQUIPMENT MAINTENCE	Expense	4	DETAIL	18
183	CLEANING & EXTERMINATION	Expense	4	DETAIL	18
184	OTHERS	Expense	4	DETAIL	18
19	OTHER OPERATING EAPENCES	Expense	3	GENERAL	12
191	NATIONAL & OTHER EVENT	Expense	4	DETAIL	19
192	DIETARY	Expense	4	DETAIL	19
193	REFRESHMENT AND MEALS	Expense	4	DETAIL	19
194	OTHERS	Expense	4	DETAIL	19
200	OVERHEAD EXPENSES	Expense	2	GENERAL	10
201	OTHER DIRECT LABOUR	Expense	3	DETAIL	200
202	INCENTIVES	Expense	3	DETAIL	200
203	BENEFITS AND ALLOWANCES	Expense	3	DETAIL	200
204	NATIONAL INSURANCE	Expense	3	DETAIL	200
205	PENSION	Expense	3	DETAIL	200
21	EDUCATIO/SUBVENTION TRAIN	Expense	3	GENERAL	12

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CHART OF ACCOUNTS

Account Number	Account Name	Acct. Type	Level	Type	Gene
211	EDUCATION SUBVENTION GRAN	Expense	4	DETAIL	21
212	TRAIN (INCLUDE SCHOLARSHI	Expense	4	DETAIL	21
22	RATES & TAXES	Expense	3	GENERAL	12
221	RATES & TAXES	Expense	4	DETAIL	22
222	SUBVENTION TO LOC/AUTHORI	Expense	4	DETAIL	22
23	SUBS & CONT TO LOCAL&IN'T	Expense	3	GENERAL	12
231	LOCAL ORGANISATION	Expense	4	DETAIL	23
232	INTERNATIONAL ORGANISATIO	Expense	4	DETAIL	23
24	REFUNDS OF REVENUE	Expense	3	GENERAL	12
241	REFUND OF REVENUE	Expense	4	DETAIL	24
25	PENSION	Expense	3	GENERAL	12
251	Nonpensionable Employees	Expense	4	DETAIL	25
252	Pension Employee	Expense	4	DETAIL	25
253	Old Age Pension & Social	Expense	4	DETAIL	25
26	OTHER PUBLIC DEBT.	Expense	3	GENERAL	12
261	Other Public Debt.	Expense	4	DETAIL	26
33		Capital	1	DETAIL	
4		Revenue	1	GENERAL	
41		Revenue	2	DETAIL	4
42		Revenue	2	DETAIL	4
43		Revenue	2	DETAIL	4
44		Revenue	2	DETAIL	4
45		Revenue	2	DETAIL	4
5		Expense	2	GENERAL	10
51		Expense	3	DETAIL	5
52	TAX	Expense	2	DETAIL	10
800	ACC/REC	Asset	2	DETAIL	00100
900		Liability	2	DETAIL	0700
901		Asset	2	DETAIL	00100
D	Difference	Other Dr	1	DETAIL	

## APPENDIX 2

Chart of Accounts

<u>Account</u>	<u>Type</u>
01a . Admin and Finance Programme	Income
01-100 . Subventions	Income
01-100b . Other Income	Income
01b . Admin & Finance Programme	Expense
01-101 . Administrative	Expense
01-102 . Senior Technical	Expense
01-103 . Other Technical & Craft Skills	Expense
01-104 . Clerical & Office Support	Expense
01-105 . Semi Skilled Operative & Unskilled	Expense
01-106 . Contracted Employees	Expense
01-107 . Temporary Employees	Expense
01-121 . Drugs	Expense
01-122 . Field Materials & Supplies	Expense
01-123 . Office Materials & Supplies	Expense
01-124 . Print & Non Print Supplies	Expense
01-135 . Fuel & Lubricants	Expense
01-141 . Rental of Building	Expense
01-142 . Maintenance of Building	Expense
01-143 . Janitorial & Cleaning Supplies	Expense
01-161 . Local Travel & Subsistence	Expense
01-162 . O/seas Conf. & Official Visit	Expense
01-163 . Postage Telex	Expense
01-164 . Vehicles Spares & Service	Expense
01-171 . Telephone Charges	Expense
01-172 . Electricity Charges	Expense
01-173 . Water Charges	Expense
01-182 . Equipment Maintenance	Expense
01-183 . Cleaning & Extermination Service	Expense
01-191 . National & Other Events	Expense
01-193 . Refreshments & Allowance	Expense
01-194 . Others	Expense
01-201 . Other Direct Labour Cost	Expense
01-203 . Benefits & Allowances	Expense
01-204 . National Insurance	Expense
01-205 . Pension	Expense
01-212 . Training (Including Scholarship	Expense
02a . Standard Development Programme	Income
02-100 . Subventions	Income
02-100b . Other Income	Income
02b . Standard Development Programme	Expense
02-101 . Administrative	Expense
02-102 . Senior Technical	Expense
02-103 . Other Technical & Craft Skills	Expense
02-104 . Clerical & Office Support	Expense
02-105 . Semi Skilled Operative & Unskilled	Expense
02-106 . Contracted Employees	Expense
02-107 . Temporary Employees	Expense
02-121 . Drugs	Expense
02-122 . Field Materials & Supplies	Expense

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<u>Account</u>	<u>Type</u>
02-123 . Office Materials & Supplies	Expense
02-124 . Print & Non Print Supplies	Expense
02-135 . Fuel & Lubricants	Expense
02-141 . Rental of Building	Expense
02-142 . Maintenance of Building	Expense
02-143 . Janitorial & Cleaning Supplies	Expense
02-161 . Local Travel & Subsistence	Expense
02-162 . O/seas Conf. & Official Visit	Expense
02-163 . Postage Telex	Expense
02-164 . Vehicle Spares & Service	Expense
02-171 . Telephone Charges	Expense
02-172 . Electricity Charges	Expense
02-173 . Water Charges	Expense
02-182 . Equipment Maintenance	Expense
02-183 . Cleaning & Extermination Service	Expense
02-191 . National & Other Events	Expense
02-193 . Refreshments & Allowance	Expense
02-194 . Others	Expense
02-201 . Other Direct Labour Cost	Expense
02-203 . Benefits & Allowances	Expense
02-204 . National Insurance	Expense
02-205 . Pension	Expense
02-212 . Training (Including Scholarship	Expense
03a . Quality Assurance Programme	Income
03-100 . Subventions	Income
03-100b . Other Income	Income
03b . Quality Assurance Programme	Expense
03-101 . Administrative	Expense
03-102 . Senior Technical	Expense
03-104 . Clerical & Office Support	Expense
03-105 . Semi Skilled Operative & Unskilled	Expense
03-106 . Contracted Employees	Expense
03-107 . Temporary Employees	Expense
03-121 . Drugs	Expense
03-122 . Field Materials & Supplies	Expense
03-123 . Office Materials & Supplies	Expense
03-124 . Print & Non Print Supplies	Expense
03-135 . Fuel & Lubricants	Expense
03-141 . Rental of Building	Expense
03-142 . Maintenance of Building	Expense
03-143 . Janitorial & Cleaning Supplies	Expense
03-161 . Local Travel & Subsistence	Expense
03-162 . O/seas Conf. & Official Visit	Expense
03-163 . Postage Telex	Expense
03-164 . Vehicle Spares & Service	Expense
03-171 . Telephone Charges	Expense
03-172 . Electricity Charges	Expense
03-173 . Water Charges	Expense
03-182 . Equipment Maintenance	Expense

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Chart of Accounts

<u>Account</u>	<u>Type</u>
03-183 . Cleaning & Extermination Service	Expense
03-191 . National & Other Events	Expense
03-193 . Refreshments & Allowance	Expense
03-194 . Others	Expense
03-201 . Other Direct Labour Cost	Expense
03-203 . Benefits & Allowances	Expense
03-204 . National Insurance	Expense
03-205 . Pension	Expense
03-212 . Training (Including Scholarship	Expense
04a . Product Certification Programme	Income
04-100 . Subventions	Income
04-100b . Other Income	Income
04b . Product Certification Program	Expense
04-101 . Administrative	Expense
04-102 . Senior Technical	Expense
04-103 . Other Technical & Craft Skills	Expense
04-104 . Clerical & Office Support	Expense
04-105 . Semi Skilled Operative & Unskilled	Expense
04-106 . Contracted Employees	Expense
04-107 . Temporary Employees	Expense
04-121 . Drugs	Expense
04-122 . Field Materials & Supplies	Expense
04-123 . Office Materials & Supplies	Expense
04-124 . Print & Non Print Supplies	Expense
04-135 . Fuel & Lubricants	Expense
04-141 . Rental of Building	Expense
04-142 . Maintenance of Building	Expense
04-143 . Janitorial & Cleaning Supplies	Expense
04-161 . Local Travel & Subsistence	Expense
04-162 . O/seas Conf. & Official Visit	Expense
04-163 . Postage Telex	Expense
04-164 . Vehicle Spares & Service	Expense
04-171 . Telephone Charges	Expense
04-172 . Electricity Charges	Expense
04-173 . Water Charges	Expense
04-182 . Equipment Maintenance	Expense
04-183 . Cleaning & Extermination Service	Expense
04-191 . National & Other Events	Expense
04-193 . Refreshments & Allowance	Expense
04-194 . Others	Expense
04-201 . Other Direct Labour Cost	Expense
04-203 . Benefits & Allowances	Expense
04-204 . National Insurance	Expense
04-205 . Pension	Expense
04-212 . Training (Including Scholarship	Expense

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<u>Account</u>	<u>Type</u>
05a . Laboratory Licensing Programme	Income
05-100 . Subventions	Income
05-100b . Other Income	Income
05b . Laboratory Licensing Programme	Expense
05-101 . Administrative	Expense
05-102 . Senior Technical	Expense
05-104 . Clerical & Office Support	Expense
05-105 . Semi Skilled Operative & Unskilled	Expense
05-106 . Contracted Employees	Expense
05-107 . Temporary Employees	Expense
05-121 . Drugs	Expense
05-122 . Field Materials & Supplies	Expense
05-123 . Office Materials & Supplies	Expense
05-124 . Print & Non Print Supplies	Expense
05-135 . Fuel & Lubricants	Expense
05-141 . Rental of Building	Expense
05-142 . Maintenance of Building	Expense
05-143 . Janitorial & Cleaning Supplies	Expense
05-161 . Local Travel & Subsistence	Expense
05-162 . O/seas Conf. & Official Visit	Expense
05-163 . Postage Telex	Expense
05-164 . Vehicle Spares & Service	Expense
05-171 . Telephone Charges	Expense
05-172 . Electricity Charges	Expense
05-173 . Water Charges	Expense
05-182 . Equipment Maintenance	Expense
05-183 . Cleaning & Extermination Service	Expense
05-191 . National & Other Events	Expense
05-193 . Refreshments & Allowance	Expense
05-194 . Others	Expense
05-201 . Other Direct Labour Cost	Expense
05-203 . Benefits & Allowances	Expense
05-204 . National Insurance	Expense
05-205 . Pension	Expense
05-212 . Training (Including Scholarship	Expense
06a . Weights & Measures Programme	Income
06-100 . Subventions	Income
06-100b . Other Income	Income
06b . Weights & Measures Programme	Expense
06-101 . Administrative Expense	Expense
06-102 . Senior Technical	Expense
06-103 . Other Technical & Craft Skills	Expense
06-104 . Clerical & Office Support	Expense
06-105 . Semi Skilled Operative & Unskilled	Expense
06-106 . Contracted Employees	Expense
06-107 . Temporary Employees	Expense
06-121 . Drugs	Expense
06-122 . Field Materials & Supplies	Expense

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Chart of Accounts

<u>Account</u>	<u>Type</u>
06-123 . Office Materials & Supplies	Expense
06-124 . Print & Non Print Supplies	Expense
06-135 . Fuel & Lubricants	Expense
06-141 . Rental of Building	Expense
06-142 . Maintenance of Building	Expense
06-143 . Janitorial & Cleaning Supplies	Expense
06-161 . Local Travel & Subsistence	Expense
06-162 . O/seas Conf. & Official Visit	Expense
06-163 . Postage Telex	Expense
06-164 . Vehicle Spares & Service	Expense
06-171 . Telephone Charges	Expense
06-172 . Electricity Charges	Expense
06-173 . Water Charges	Expense
06-182 . Equipment Maintenance	Expense
06-183 . Cleaning & Extermination Service	Expense
06-191 . National & Other Events	Expense
06-193 . Refreshments & Allowance	Expense
06-194 . Others	Expense
06-201 . Other Direct Labour Cost	Expense
06-203 . Benefits & Allowances	Expense
06-204 . National Insurance	Expense
06-205 . Pension	Expense
06-212 . Training (Including Scholarship	Expense
07a . Standard Compliance Programme	Income
07-100 . Subventions	Income
07-100b . Other Income	Income
07b . Standard Compliance Programme	Expense
07-101 . Administrative	Expense
07-102 . Senior Technical	Expense
07-103 . Other Technical & Craft Skills	Expense
07-104 . Clerical & Office Support	Expense
07-105 . Semi Skilled Operative & Unskilled	Expense
07-106 . Contracted Employees	Expense
07-107 . Temporary Employees	Expense
07-121 . Drugs	Expense
07-122 . Field Materials & Supplies	Expense
07-123 . Office Materials & Supplies	Expense
07-124 . Print & Non Print Supplies	Expense
07-135 . Fuel & Lubricants	Expense
07-141 . Rental of Building	Expense
07-142 . Maintenance of Building	Expense
07-143 . Janitorial & Cleaning Supplies	Expense
07-161 . Local Travel & Subsistence	Expense
07-162 . O/seas Conf. & Official Visit	Expense
07-163 . Postage Telex	Expense
07-164 . Vehicle Spares & Service	Expense
07-171 . Telephone Charges	Expense
07-172 . Electricity Charges	Expense
07-173 . Water Charges	Expense



## APPENDIX 2

Chart of Accounts

<u>Account</u>	<u>Type</u>
07-182 . Equipment Maintenance	Expense
07-183 . Cleaning & Extermination Service	Expense
07-191 . National & Other Events	Expense
07-193 . Refreshments & Allowance	Expense
07-194 . Others	Expense
07-201 . Other Direct Labour Cost	Expense
07-203 . Benefits & Allowances	Expense
07-204 . National Insurance	Expense
07-205 . Pension	Expense
07-212 . Training (Including Scholarship	Expense
08a . Metrication Programme	Income
08-100 . Subventions	Income
08-100b . Other Income	Income
08b . Metrication Programme	Expense
08-101 . Administrative	Expense
08-102 . Senior Technical	Expense
08-103 . Other Technical & Craft Skills	Expense
08-104 . Clerical & Office Support	Expense
08-105 . Semi Skilled Operative & Unskilled	Expense
08-106 . Contracted Employees	Expense
08-107 . Temporary Employees	Expense
08-121 . Drugs	Expense
08-122 . Field Materials & Supplies	Expense
08-123 . Office Materials & Supplies	Expense
08-124 . Print & Non Print Supplies	Expense
08-135 . Fuel & Lubricants	Expense
08-141 . Rental of Building	Expense
08-142 . Maintenance of Building	Expense
08-143 . Janitorial & Cleaning Supplies	Expense
08-161 . Local Travel & Subsistence	Expense
08-162 . O/seas Conf. & Official Visit	Expense
08-163 . Postage Telex	Expense
08-164 . Vehicle Spares & Service	Expense
08-171 . Telephone Charges	Expense
08-172 . Electricity Charges	Expense
08-173 . Water Charges	Expense
08-182 . Equipment Maintenance	Expense
08-183 . Cleaning & Extermination Service	Expense
08-191 . National & Other Events	Expense
08-193 . Refreshments & Allowance	Expense
08-194 . Others	Expense
08-201 . Other Direct Labour Cost	Expense
08-203 . Benefits & Allowances	Expense
08-204 . National Insurance	Expense
08-205 . Pension	Expense
08-212 . Training (Including Scholarship	Expense

## APPENDIX 2

Chart of Accounts

<u>Account</u>	<u>Type</u>
09a . Public Relations Programme	Income
09-100 . Subventions	Income
09-100b . Other Income	Income
09b . Public Relations Programme	Expense
09-101 . Administrative	Expense
09-102 . Senior Technical	Expense
09-103 . Other Technical & Craft Skills	Expense
09-104 . Clerical & Office Support	Expense
09-105 . Semi Skilled Operative & Unskilled	Expense
09-106 . Contracted Employees	Expense
09-107 . Temporary Employees	Expense
09-121 . Drugs	Expense
09-122 . Field Materials & Supplies	Expense
09-123 . Office Materials & Supplies	Expense
09-124 . Print & Non Print Supplies	Expense
09-135 . Fuel & Lubricants	Expense
09-141 . Rental of Building	Expense
09-142 . Maintenance of Building	Expense
09-143 . Janitorial & Cleaning Supplies	Expense
09-161 . Local Travel & Subsistence	Expense
09-162 . O/seas Conf. & Official Visit	Expense
09-163 . Postage Telex	Expense
09-164 . Vehicle Spares & Service	Expense
09-171 . Telephone Charges	Expense
09-172 . Electricity Charges	Expense
09-173 . Water Charges	Expense
09-182 . Equipment Maintenance	Expense
09-183 . Cleaning & Extermination Service	Expense
09-191 . National & Other Events	Expense
09-193 . Refreshments & Allowance	Expense
09-194 . Others	Expense
09-201 . Other Direct Labour Cost	Expense
09-203 . Benefits & Allowances	Expense
09-204 . National Insurance	Expense
09-205 . Pension	Expense
09-212 . Training (Including Scholarship	Expense
10a . Standard Information Programme	Income
10-100 . Subventions	Income
10-100b . Other Income	Income
10b . Standard Information Programme	Expense
10-101 . Administrative	Expense
10-102 . Senior Technical	Expense
10-103 . Other Technical & Craft Skills	Expense
10-104 . Clerical & Office Support	Expense
10-105 . Semi Skilled Operative & Unskilled	Expense
10-106 . Contracted Employees	Expense
10-107 . Temporary Employees	Expense
10-121 . Drugs	Expense

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Chart of Accounts

<u>Account</u>	<u>Type</u>
10-122 . Field Materials & Supplies	Expense
10-123 . Office Materials & Supplies	Expense
10-124 . Print & Non Print Supplies	Expense
10-135 . Fuel & Lubricants	Expense
10-141 . Rental of Building	Expense
10-142 . Maintainance of Building	Expense
10-143 . Janitorial & Cleaning Supplies	Expense
10-161 . Local Travel & Subsistence	Expense
10-162 . O/seas Conf. & Official Visit	Expense
10-163 . Postage Telex	Expense
10-164 . Vehicle Spares & Service	Expense
10-171 . Telephone Charges	Expense
10-172 . Electricity Charges	Expense
10-173 . Water Charges	Expense
10-182 . Equipment Maintainance	Expense
10-183 . Cleaning & Extermination Service	Expense
10-191 . National & Other Events	Expense
10-193 . Refreshments & Allowance	Expense
10-194 . Others	Expense
10-201 . Other Direct Labour Cost	Expense
10-203 . Benefits & Allowances	Expense
10-204 . National Insurance	Expense
10-205 . Pension	Expense
10-212 . Training (Including Scholarship	Expense
11a . Training Programme	Income
11-100 . Subventions	Income
11-100b . Other Income	Income
11b . Training Programme	Expense
11-101 . Administrative	Expense
11-102 . Senior Technical	Expense
11-103 . Other Technical & Craft Skills	Expense
11-104 . Clerical & Office Support	Expense
11-105 . Semi Skilled Operative & Unskilled	Expense
11-106 . Contracted Employees	Expense
11-107 . Temporary Employees	Expense
11-121 . Drugs	Expense
11-122 . Field Materials & Supplies	Expense
11-123 . Office Materials & Supplies	Expense
11-135 . Fuel & Lubricants	Expense
11-141 . Rental of Building	Expense
11-142 . Maintainance of Building	Expense
11-143 . Janitorial & Cleaning Supplies	Expense
11-161 . Local Travel & Subsistence	Expense
11-162 . O/seas Conf. & Official Visit	Expense
11-163 . Postage Telex	Expense
11-164 . Vehicle Spares & Service	Expense
11-171 . Telephone Charges	Expense

## APPENDIX 2

Chart of Accounts

<u>Account</u>	<u>Type</u>
11-172 . Electricity Charges	Expense
11-173 . Water Charges	Expense
11-182 . Equipment Maintainance	Expense
11-183 . Cleaning & Extermination Service	Expense
11-191 . National & Other Events	Expense
11-193 . Refreshments & Allowance	Expense
11-194 . Others	Expense
11-201 . Other Direct Labour Cost	Expense
11-203 . Benefits & Allowances	Expense
11-204 . National Insurance	Expense
11-205 . Pension	Expense
11-212 . Training (Including Scholarship	Expense
12a . Codex Programme	Income
12-100 . Subventions	Income
12-100b . Other Income	Income
12b . Codex Programme	Expense
12-101 . Administrative	Expense
12-102 . Senior Technical	Expense
12-103 . Other Technical & Craft Skills	Expense
12-104 . Clerical & Office Support	Expense
12-105 . Semi Skilled Operative & Unskilled	Expense
12-106 . Contracted Employees	Expense
12-107 . Temporary Employees	Expense
12-121 . Drugs	Expense
12-122 . Field Materials & Supplies	Expense
12-123 . Office Materials & Supplies	Expense
12-124 . Print & Non Print Supplies	Expense
12-135 . Fuel & Lubricants	Expense
12-141 . Rental of Building	Expense
12-142 . Maintainance of Building	Expense
12-143 . Janitorial & Cleaning Supplies	Expense
12-161 . Local Travel & Subsistence	Expense
12-162 . O/seas Conf. & Official Visit	Expense
12-163 . Postage Telex	Expense
12-164 . Vehicle Spares & Service	Expense
12-171 . Telephone Charges	Expense
12-172 . Electricity Charges	Expense
12-173 . Water Charges	Expense
12-182 . Equipment Maintainance	Expense
12-183 . Cleaning & Extermination Service	Expense
12-191 . National & Other Events	Expense
12-193 . Refreshments & Allowance	Expense
12-194 . Others	Expense
12-201 . Other Direct Labour Cost	Expense
12-203 . Benefits & Allowances	Expense
12-204 . National Insurance	Expense
12-205 . Pension	Expense
12-212 . Training (Including Scholarship	Expense

## APPENDIX 2

Chart of Accounts

<u>Account</u>	<u>Type</u>
13a . Standard Promotion Programme	Income
13-100 . Subventions	Income
13-100b . Other Income	Income
13b . Standard Promotion Programme	Expense
13-101 . Administrative	Expense
13-102 . Senior Technical	Expense
13-103 . Other Technical & Craft Skills	Expense
13-104 . Clerical & Office Support	Expense
13-105 . Semi Skilled Operative & Unskilled	Expense
13-106 . Contracted Employees	Expense
13-107 . Temporary Employees	Expense
13-121 . Drugs	Expense
13-122 . Field Materials & Supplies	Expense
13-123 . Office Materials & Supplies	Expense
13-124 . Print & Non Print Supplies	Expense
13-135 . Fuel & Lubricants	Expense
13-141 . Rental of Building	Expense
13-142 . Maintenance of Building	Expense
13-143 . Janitorial & Cleaning Supplies	Expense
13-161 . Local Travel & Subsistence	Expense
13-162 . O/seas Conf. & Official Visit	Expense
13-163 . Postage Telex	Expense
13-164 . Vehicle Spares & Service	Expense
13-171 . Telephone Charges	Expense
13-172 . Electricity Charges	Expense
13-173 . Water Charges	Expense
13-182 . Equipment Maintenance	Expense
13-183 . Cleaning & Extermination Service	Expense
13-191 . National & Other Events	Expense
13-193 . Refreshments & Allowance	Expense
13-194 . Others	Expense
13-201 . Other Direct Labour Cost	Expense
13-203 . Benefits & Allowances	Expense
13-204 . National Insurance	Expense
13-205 . Pension	Expense
13-212 . Training (Including Scholarship	Expense

**Guyana National Bureau of Standards**  
**Profit & Loss Budget vs. Actual**  
**April 2001**

	<u>Apr '01</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Income</b>			
<b>11a · Training Programme</b>			
11-100 · Subventions	0	0	0
11-100b · Other Income	0	0	0
<b>Total 11a · Training Programme</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Income</b>	<u>0</u>	<u>0</u>	<u>0</u>
 <b>Expense</b>			
<b>11b · Training Programme</b>			
11-101 · Administrative	0	0	0
11-102 · Senior Technical	0	0	0
11-103 · Other Technical & Craft Skills	0	0	0
11-104 · Clerical & Office Support	0	0	0
11-105 · Semi Skilled Operative & Unskilled	0	0	0
11-106 · Contracted Employees	0	0	0
11-107 · Temporary Employees	0	0	0
11-121 · Drugs	0	0	0
11-122 · Field Materials & Supplies	0	0	0
11-123 · Office Materials & Supplies	0	0	0
11-124 · Print & Non Print Supplies	0	0	0
11-135 · Fuel & Lubricants	0	0	0
11-141 · Rental of Building	0	0	0
11-142 · Maintainance of Building	0	0	0
11-143 · Janitorial & Cleaning Supplies	0	0	0
11-161 · Local Travel & Subsistence	0	0	0
11-162 · O/seas Conf. & Official Visit	0	0	0
11-163 · Postage Telex	0	0	0
11-164 · Vehicle Spares & Service	0	0	0
11-171 · Telephone Charges	0	0	0
11-172 · Electricity Charges	0	0	0
11-173 · Water Charges	0	0	0
11-182 · Equipment Maintainance	0	0	0
11-183 · Cleaning & Extermination Service	0	0	0
11-191 · National & Other Events	0	0	0
11-193 · Refreshments & Allowance	0	0	0
11-194 · Others	0	0	0
11-201 · Other Direct Labour Cost	0	0	0
11-203 · Benefits & Allowances	0	0	0
11-204 · National Insurance	0	0	0
11-205 · Pension	0	0	0
11-212 · Training (Including Scholarship	0	0	0
<b>Total 11b · Training Programme</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expense</b>	<u>0</u>	<u>0</u>	<u>0</u>
 <b>Net Income</b>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**Guyana National Bureau of Standards**  
**Profit & Loss Budget vs. Actual**  
**April through May 2001**

	<u>Apr - May '01</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Income</b>			
<b>11a · Training Programme</b>			
11-100 · Subventions	0	0	0
11-100b · Other Income	0	0	0
<b>Total 11a · Training Programme</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Income</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expense</b>			
<b>11b · Training Programme</b>			
11-101 · Administrative	0	0	0
11-102 · Senior Technical	0	0	0
11-103 · Other Technical & Craft Skills	0	0	0
11-104 · Clerical & Office Support	0	0	0
11-105 · Semi Skilled Operative & Unskilled	0	0	0
11-106 · Contracted Employees	0	0	0
11-107 · Temporary Employees	0	0	0
11-121 · Drugs	0	0	0
11-122 · Field Materials & Supplies	0	0	0
11-123 · Office Materials & Supplies	0	0	0
11-124 · Print & Non Print Supplies	0	0	0
11-135 · Fuel & Lubricants	0	0	0
11-141 · Rental of Building	0	0	0
11-142 · Maintainance of Building	0	0	0
11-143 · Janitorial & Cleaning Supplies	0	0	0
11-161 · Local Travel & Subsistence	0	0	0
11-162 · O/seas Conf. & Official Visit	0	0	0
11-163 · Postage Telex	0	0	0
11-164 · Vehicle Spares & Service	0	0	0
11-171 · Telephone Charges	0	0	0
11-172 · Electricity Charges	0	0	0
11-173 · Water Charges	0	0	0
11-182 · Equipment Maintainance	0	0	0
11-183 · Cleaning & Extermination Service	0	0	0
11-191 · National & Other Events	0	0	0
11-193 · Refreshments & Allowance	0	0	0
11-194 · Others	0	0	0
11-201 · Other Direct Labour Cost	0	0	0
11-203 · Benefits & Allowances	0	0	0
11-204 · National Insurance	0	0	0
11-205 · Pension	0	0	0
11-212 · Training (Including Scholarship	0	0	0
<b>Total 11b · Training Programme</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expense</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Income</b>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**BRIEF OUTLINE ON HOW TO USE QUICKBOOKS PRO.**

1. How to get into QuickBooks Pro:

**You can start the program by simply double clicking on the icon on your desktop, or click on the Start point to Programs, point to QuickBooks Pro, click on QuickBooks Pro icon.**

2. How to enter chart of accounts:

- (a) When you set up your company using the Easy Step Interview, QuickBooks or the user can customize the chart of accounts for your industry. After the Easy Step Interview you can customize it further.
- (b) Adding new accounts:
  - (a) From the **Lists** menu, choose Chart of Accounts.
  - (b) Choose the account type from the “Type” drop-down list.
  - (c) Choose New from the Account menu button.
  - (d) Enter an account number.
  - (e) Enter the account’s name.
  - (f) If this is a sub-account, select the “Sub-account Of” checkbox. From the drop down list, select the higher-level or parent account for this sub-account.
  - (g) (Optional) Enter an account description.
  - (h) (Optional) Enter a note or a bank number for this account.
  - (i) If this account type has an opening balance field, enter the amount as of your start date, and enter the start date in the “as of” field.
  - (j) Click Next to create another new account, or click OK to close the window.



3. How to input figures for the budget:

To set up a budget:

- (a) From the **Company** menu choose Set Up Budgets.
- (b) Choose the fiscal year for which you want to set up a budget.
- (c) Choose the account for which to set up a budget.
- (d) Enter the amount for the first month.
- (e) (Optional) Click Fill Down if you want to enter the same amount for the remaining months, or to change each month by the same amount or percentage.
- (f) Click Save to save the budget.
- (g) Click OK to close the Set Up Budgets window.

4. How to post costs to various cost centers:

- (a) Via journal – From the company menu, choose make journal entry.
- (b) Debtors – Under the customer menu you can:
  - (i) Enter cash sales.
  - (ii) Create invoices.
  - (iii) Receive payments.
  - (iv) Create credit memos/refunds.
- (c) Creditors/ Vendors – Under the vendors menu you can:
  - (i) Enter bills.
  - (ii) Pay bills.
- (d) Banking/ Making Payments – Under the banking menu you can:
  - (i) Write cheques (for payments).
  - (ii) Make deposits.
  - (iii) Transfer funds (between bank accounts).

5. How to generate the Reports required:

(a) To create a report:

Choose the report you want from the **Reports** menu or one of its submenus. These reports can be customized using the report button bar, which is situated at the top of it.

(b) To generate a Budget Report, click on the **Reports** menu, point to Budgets. You can generate one of the following reports.

- I. Profit & Loss Budget Overview (shows only budgeted figures)
- II. Profit & Loss Budget vs. Actual
- III. Balance Sheet Budget Overview (shows only budgeted figures)
- IV. Balance Sheet Budget vs. Actual

(c) To generate a Financial Report, click on the **Reports** menu, point to Company & Financial. You can generate one of the following reports.

- I. Profit & Loss Standard
- II. Profit & Loss Year to Date Comparison
- III. Profit & Loss Previous Year Comparison
- IV. Balance Sheet Standard
- V. Balance Sheet Previous Year Comparison
- VI. Statement of Cash Flows
- VII. Cash Flow Forecast

6. In case of problems, choose Help index from the **Help** menu.